



State of Wisconsin • DEPARTMENT OF REVENUE

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November 13, 2007

CLERK, U.S. BANKRUPTCY COURT
PO BOX 1441
RALEIGH, NC 27602-1441

FILED

NOV 19 2007

PEGGY B. DEANS, CLERK
U.S. BANKRUPTCY COURT
EASTERN DISTRICT OF N.C.

RE: International Heritage Inc
Case # 98-02675-5-ATS
Supplemental claim, filed on 6/24/99, in the amount of \$1,464.38

This letter is in response to the Trustee's Objection to Claim, filed on October 26, 2007.

The objection states that the supplemental claim, as filed by the Wisconsin Department of Revenue, includes penalties. The trustee requests that the claim be allowed as priority, however, the penalty would only be allowed under Section 726(a)(4) of the Bankruptcy Code.

The Department has no objection to handling our claim as such and agrees to a priority claim in the amount of \$1,100.00.

Sincerely,

A handwritten signature in cursive script that reads "Hiram Cutting".

Hiram Cutting
Revenue Agent, Bankruptcy Unit
(608) 267-0833 ext. 17689
hcutting@dor.state.wi.us

cc: Holmes P. Hardin, Trustee